

## ABSTRACT

Plural epitaxial layers are stacked on the front side of a P<sup>-</sup> silicon substrate and no layers are stacked on the back side of the substrate. An epitaxial layer which is in contact with the silicon substrate among the plurality of epitaxial layers is a P<sup>+</sup> first epitaxial layer. By placing the P<sup>+</sup> layer adjacent to the epitaxial layer, gettering can be performed efficiently even in a low-temperature device fabrication process and the fabrication yield of the epitaxial wafer can be improved, hence the fabrication costs of the epitaxial wafer are reduced.